
HOUSE BILL No. 1073

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.5-5-39.

Synopsis: Sales tax exemption for art. Exempts the sale of art produced by an artist who resides and maintains a business in a downtown area from the state sales tax if the sales transaction occurs in the downtown area.

Effective: July 1, 2001.

Hasler

January 8, 2001, read first time and referred to Committee on Ways and Means.

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First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

HOUSE BILL No. 1073

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-2.5-5-39 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2001]: **Sec. 39. (a) Transactions involving tangible personal**
4 **property are exempt from the state gross retail tax if:**

5 **(1) the property is an original and creative work in the field**
6 **of fine arts;**

7 **(2) the person selling the property:**

8 **(A) either solely or jointly created or produced the**
9 **property; and**

10 **(B) resides and maintains a principal place of business in**
11 **a downtown area; and**

12 **(3) the transaction occurs in the downtown area.**

13 **(b) For purposes of this section, the field of fine arts includes the**
14 **following art forms:**

15 **(1) Architecture.**

16 **(2) Dance.**

17 **(3) Drama and musical theater.**



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- 1 **(4) Film.**
- 2 **(5) Instrumental and vocal music.**
- 3 **(6) Painting, drawing, and the graphic arts.**
- 4 **(7) Sculpture.**
- 5 **(8) Traditional and fine crafts.**
- 6 **(9) Writing.**
- 7 **(c) For purposes of this section, "downtown" has the meaning**
- 8 **set forth in IC 4-13-1.1-4.**

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